

NEWTON PUBLIC SCHOOLS

Office of Business, Finance and Planning
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Newtonville, MA 02460
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TO: David Fleishman, Superintendent

FROM: Sandra Guryan, Deputy Superintendent/Chief Administrative Officer

DATE: March 23, 2015

RE: FY15 Fiscal and Operational Update

This is the fifth FY15 update on the status of the fiscal and operational aspects of the school district. The financial impact of programs and expenses is analyzed monthly to give an overview of district management and to indicate trends that impact spending. As of March 4, 2015, after two thirds of the fiscal year, the overall condition of the system is good, both operationally and financially. The projected year-end balance of \$587,000 continues to include the as yet unspent FY13 carryforward of \$577,000 as a reserve for FY15 expenses. After deducting the \$577,000 reserve, the net FY15 remaining balance is \$10,000, the same as reported in February, although there have been changes since last month's update. Decreases in salaries (\$185,000), benefits (\$14,000), contracted services (\$30,000), supplies (\$15,000) and transportation (\$2,000) offset increases in utilities (\$33,000), maintenance (\$132,000), tuition (\$33,000) and equipment (\$48,000). Due to the extremely cold weather and record snowfall, accounts including maintenance and utilities have increased since last month. Although maintenance costs are up over last month, the Operations Department has been able thus far to cover additional costs from transfers within the department. Projected spending in Student Services (not including benefits) has increased by \$87,000 since last month due to the hiring of aides and one additional out-of-district placement; these accounts are partially offset by savings in contracted services and staff not including aides.

Included in the fiscal and operational update this month are brief recaps on five key areas. The fiscal and utilities reports are attached. The Student Services report and the Operations Status report are linked. Additional detail can be provided upon request.

Status of Key Areas:

1. Financial

As of March 4, 2015, the district has spent \$114.3 million, or 58% of the annual budget. The financial forecast includes projections of all areas of spending for the year, with a year-end positive balance of \$587,000, which includes the FY13 carryforward reserve of \$577,000. The reserve is held below the line and is not shown as spent; the final balance net of the reserve is \$10,000. Overall staffing and benefits are favorable to plan by \$298,000, within 0.2% of budget. Salaries have been recalculated based on the most current employee data, and vacancies have been taken into account, resulting in an overall decrease of \$185,000 since last month, a portion of which is due to custodial vacancies' savings which will cover weather related expenses. The current projected surplus in all utility accounts is \$23,000, down from \$56,000 in the February forecast, with increases in electricity (\$13,000) and natural gas (\$36,000) more than offsetting a reduction in heating oil (\$16,000). Savings in supplies, equipment and transportation are based on current district needs and offset increases elsewhere; athletics accounts are as budgeted. Refer to Appendix A for the current FY15 budget forecast by account.

2. Benefits

Benefits are unfavorable to plan by \$277,000 (<1.0%), but have decreased by a net of \$14,000 since February due to unemployment, other post-employment benefits, life insurance and the Medicare payroll tax. Health and dental insurance have remained stable since the last forecast. The current health insurance projection has a contingency for seven new active employee plans through the remainder of the fiscal year. Unemployment claims have been evaluated through the month of February 2015 and the annual expense is expected to be \$5,000 less than the last forecast, with possible additional savings over the last third of the fiscal year. Forty-four people have made claims thus far this year as compared to 43 one year ago; there were 55 claimants two years ago.

3. Student Services/Special Education

The current status of key budget areas in Student Services is summarized in Appendix A. The full Student Services Report is accessible via the following link:

http://www3.newton.k12.ma.us/schoolcommittee/documents/linked_resources

The projected annual deficit for Student Services is \$222,000 or \$134,000 more than the last forecast due to increases in special education aides (\$89,000) and in out-of-district tuition (\$33,000), which are offset by \$12,000 in savings from other accounts. Ten aide FTEs were hired in the month of February, more than had been anticipated. The forecast assumes 7.5 additional aide FTE will be hired before the end of the school year. As of the end of February, 165 students are placed out-of-district, a *net* of one additional placement since last month, and four fewer than one year ago. The number of pending placements is up by one student since last month, while the number of parent agreements is 36, the same as last month. A total of 459 students are receiving special education transportation, a net decrease of six students since last month. Note 347 students are transported within the district, and 112 are transported to private school placements.

4. Operations and Facilities

The current status of key budget areas in the Operations Department is summarized in Appendix A. The full Operations Status Report is accessible via the following link:

http://www3.newton.k12.ma.us/schoolcommittee/documents/linked_resources

As of the fifth monthly forecast, the Operations Department (not including utilities) is over plan by \$24,000 or \$12,000 more than the last forecast; the deficit will continue to be managed depending on actual maintenance needs. Unforeseen maintenance costs this month due to weather related issues were funded by the reallocation of resources within the Operations Department. The unseasonably cold temperatures in January and February, coupled with deep snow cover on roofs, adversely impacted the operation of numerous pieces of rooftop HVAC equipment. The lower than average temperatures strained the district's heat distribution systems, including equipment such as boilers and unit ventilators. The deep snow loads required a substantial amount of snow removal by the City's roofing contractor.

The majority of invoices for extraordinary weather related work have been received; the balance will be reported on in the next fiscal report. This month's bills total \$183,000 and include the following: shoveling seven to ten roofs (\$25,000), Cabot steam leak (\$57,000), South heating equipment (\$15,000), Burr heating equipment (\$10,000), and about two dozen smaller bills from Cannastro for approximately \$3,000 each for HVAC issues at several schools (\$70,000).

5. Utilities

Utility bills have been received as of the middle February for electricity and natural gas. The current projection for electricity, natural gas and heating oil is \$33,000 higher than last month's projection,

primarily due to the extremely cold weather and natural gas usage. This is balanced by savings in heating oil due to the continued use of reserve oil at Peirce. The projection for electricity increased by \$13,000 due to delivery rates. Please see Appendix B for detailed information on utilities usage and cost.

Thank you to the many individuals and departments that contributed to this report. Their conscientious work is represented by the range of information presented and is truly appreciated. Please see the attachments and links for more detailed information; call or send questions to 617-559-9025.

cc: David Wilkinson, Comptroller
Maureen Lemieux, Chief of Staff/Chief Financial Officer
Dori Zaleznik, Chief Administrative Officer
Josh Morse, Commissioner of Public Buildings

FY15 School Expenses by Account

Appendix A

	SC Approved Budget (Aug 2014)	Adjusted Budget*	Period 8 Exp. a/o 3/4/15	YTD Encumb. + Exp.	Forecast Rest of Year	FY15 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$136,293,957	\$137,090,607	\$10,657,219	\$72,910,792	\$63,604,806	\$136,515,598	\$575,009
BENEFITS	\$29,541,126	\$29,383,123	\$2,396,897	\$16,135,929	\$13,524,131	\$29,660,059	(\$276,936)
SUSPENSE (salaries to be charged to grants)			\$11,363	\$40,426	(\$40,426)		
SUBTOTAL	\$165,835,083	\$166,473,730	\$13,065,479	\$89,087,146	\$77,088,511	\$166,175,657	\$298,073
Expenses Summary							
UTILITIES	\$4,212,404	\$4,212,594	\$474,285	\$2,280,751	\$1,908,361	\$4,189,112	\$23,482
MAINTENANCE	\$3,537,165	\$3,786,048	\$242,936	\$3,252,722	\$683,958	\$3,936,681	(\$150,632)
CONTRACT SERVICES	\$1,653,992	\$1,659,578	\$113,080	\$1,037,480	\$474,514	\$1,511,994	\$147,584
TUITION	\$9,102,106	\$8,279,077	\$740,401	\$10,321,654	(\$1,631,650)	\$8,690,004	(\$410,927)
TRANSPORTATION	\$5,473,167	\$5,473,877	\$570,305	\$4,398,091	\$1,058,478	\$5,456,569	\$17,308
SUPPLIES	\$2,510,575	\$2,488,876	\$69,791	\$1,817,284	\$629,403	\$2,446,687	\$42,189
EQUIPMENT	\$1,898,598	\$1,973,156	\$50,045	\$1,547,528	\$383,153	\$1,930,681	\$42,475
ATHLETICS	\$906,729	\$906,729		\$600,000	\$306,729	\$906,729	
FY14 RESERVE TO FY15		\$577,499					\$577,499
SCHOOL LUNCH							
SUBTOTAL	\$29,294,736	\$29,357,434	\$2,260,843	\$25,255,510	\$3,812,947	\$29,068,456	\$288,978
TOTAL FY15 Appropriation	\$195,129,819	\$195,831,164	\$15,326,322	\$114,342,656	\$80,901,457	\$195,244,113	\$587,051
Hold FY14 Carryforward Reserve to FY15 (Not Yet Spent)							(\$577,499)
Net Final Balance							\$9,552

* The adjusted budget includes FY15 Additional Chapter 70 funds in the amount of \$701,345.

As of 3/4/15 Percent of Total Budget Expended and Encumbered

58%

Prior Years Funds:

	Budget	YTD Enc.+ Expenses	Forecast Rest of Year	FY15 Final	Surplus (Deficit)
FY14 Encumbrances Brought Forward	\$1,410,010	\$1,395,636	\$14,375	\$1,410,010	\$0
FY14 01D301 Accounts Payable	\$235,024	\$235,024	\$0	\$235,024	\$0

*Note the FY15 budget report has two columns including the School Committee budget approved in August 2014, and an adjusted budget which includes several budget transfers to reflect actual salary and benefits costs. Note the adjusted budget includes additional Chapter 70 funds in the amount of \$701,345 which were voted by the Board of Aldermen in November 2014.

FY15 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (Aug 2014)	Adjusted Budget	Period 8 Exp. a/o 3/4/15	YTD Encumb. + Exp.	Fcast Rest of Year	FY15 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$80,442,179	\$81,229,029	\$6,683,469	\$40,147,739	\$40,944,857	\$81,092,596	\$136,433
Coordinator Salaries	510103	\$1,600,299	\$1,452,598	\$120,357	\$755,069	\$697,529	\$1,452,598	
Music/Drama Salaries	510104	\$108,488	\$108,488	\$4,752	\$41,182	\$67,306	\$108,488	
Psychologist Salaries	510105	\$2,300,238	\$2,308,669	\$190,088	\$1,139,714	\$1,168,955	\$2,308,669	
Guidance Counselor Salaries	510106	\$3,029,638	\$2,946,289	\$236,715	\$1,455,081	\$1,479,399	\$2,934,480	\$11,809
Counselors Non-Guidance	510107	\$987,025	\$967,764	\$80,303	\$479,619	\$488,145	\$967,764	
Grants Mgr Salaries	510108	\$112,530	\$104,634	\$9,293	\$66,785	\$37,848	\$104,633	\$1
School Legal Salaries	510109		\$23,579	\$3,991	\$7,614	\$15,964	\$23,578	\$1
Principal Salaries	510110	\$2,771,908	\$2,793,773	\$233,544	\$1,859,597	\$934,175	\$2,793,773	\$0
Asst Principal Salaries	510111	\$1,319,161	\$1,306,593	\$106,920	\$652,146	\$654,446	\$1,306,592	\$1
Schl Dept Head Salaries	510112	\$1,448,798	\$1,454,886	\$118,835	\$743,401	\$711,485	\$1,454,886	
Computer Salaries	510113	\$92,444	\$92,170	\$7,635	\$61,079	\$31,090	\$92,169	\$1
Admin Support Salaries	510114	\$2,782,240	\$2,698,818	\$224,147	\$1,736,598	\$949,707	\$2,686,305	\$12,513
Central Staff Salaries	510115	\$1,009,565	\$1,003,221	\$83,499	\$669,223	\$333,996	\$1,003,220	\$1
Supervisory Salaries	510116	\$309,862	\$326,743	\$19,167	\$189,648	\$129,902	\$319,550	\$7,193
Specialist Salaries	510117	\$2,078,155	\$2,137,313	\$178,307	\$1,082,024	\$1,054,917	\$2,136,941	\$372
Housemaster Salaries	510118	\$657,992	\$664,164	\$54,789	\$328,735	\$335,428	\$664,163	\$1
Asst. Directors Salaries	510119	\$22,357	\$22,931	\$1,911	\$11,465	\$11,466	\$22,931	
Directors Salaries	510120	\$520,280	\$635,326	\$52,857	\$403,856	\$231,470	\$635,326	
Tech Support Assist.Salaries	510121	\$164,270	\$155,618	\$10,668	\$92,966	\$54,692	\$147,658	\$7,960
Admin Assistant Salaries	510122	\$60,198	\$114,661	\$9,933	\$74,928	\$39,732	\$114,660	\$1
Vice Principals Salaries	510123	\$232,828	\$240,647	\$18,360	\$166,484	\$74,162	\$240,646	\$1
Medical Salaries	510133	\$775,104	\$767,209	\$63,384	\$377,807	\$389,396	\$767,203	\$6
Summer Day Salaries	510136	\$250,961	\$272,961		\$268,069	\$4,732	\$272,801	\$160
Librarian Salaries	510138	\$1,707,486	\$1,683,459	\$141,803	\$836,760	\$832,885	\$1,669,645	\$13,814
Social Worker Salaries	510140	\$1,133,494	\$1,165,330	\$96,133	\$573,653	\$591,677	\$1,165,330	
Secretarial Salaries	510221	\$3,958,796	\$4,023,970	\$351,412	\$2,588,034	\$1,425,236	\$4,013,270	\$10,700
Summer Aide-Timesheets	510311	\$680,627	\$739,411		\$724,591	\$14,820	\$739,411	\$0
Aide-Timesheets	510312	\$416,500	\$357,716	\$20,714	\$112,822	\$258,150	\$370,972	(\$13,256)
Aide Salaries-30 Hrs	510313	\$5,238,160	\$5,164,207	\$341,979	\$2,900,907	\$2,215,677	\$5,116,584	\$47,623
Aide Salaries-32 Hrs	510314	\$1,640,592	\$1,808,577	\$73,616	\$1,059,437	\$767,616	\$1,827,053	(\$18,476)
Aide Salaries-35 Hrs	510315	\$2,386,507	\$2,447,849	\$148,292	\$1,423,730	\$1,003,385	\$2,427,115	\$20,734
Aide Salaries-40 Hrs	510316	\$527,771	\$423,924	\$40,505	\$242,563	\$162,021	\$404,584	\$19,340
Aide Specialist-35 Hrs	510317	\$3,676,253	\$3,832,099	\$171,204	\$2,134,830	\$1,739,270	\$3,874,101	(\$42,002)
Aide Specialist-40 Hrs	510318	\$1,573,915	\$1,516,998	\$63,664	\$870,341	\$655,784	\$1,526,125	(\$9,127)
ISS Salaries	510320	\$726,329	\$726,329	\$48,778	\$430,011	\$323,542	\$753,553	(\$27,224)
Custodial/Maint Salaries	510331	\$4,202,708	\$4,102,708	\$311,347	\$2,586,411	\$1,424,833	\$4,011,244	\$91,464
Non-Aligned Salaries	510340	\$490,108	\$542,298	\$49,044	\$345,277	\$196,177	\$541,454	\$844
Timesheet Salaries	510342	\$30,000	\$30,000	\$396	\$28,225	\$3,345	\$31,570	(\$1,570)
Part Time > 20 Hrs/Wk	511102				\$8,170	\$14,000	\$22,170	(\$22,170)
Elected Offcl W/Benefits	511103	\$39,000	\$39,000	\$3,250	\$26,001	\$13,000	\$39,001	(\$1)
Work Study Wages	512003	\$49,103	\$49,103	\$4,966	\$44,376	\$21,666	\$66,042	(\$16,939)
Coaches & Officials Wages	512004	\$35,592	\$35,592	\$19,489	\$89,442	(\$68,925)	\$20,517	\$15,075
Substitute Clerical Wages	512005	\$115,000	\$115,000	\$5,498	\$35,641	\$51,600	\$87,241	\$27,759
Substitute Teachers	512006	\$980,000	\$980,000	\$93,236	\$431,895	\$548,105	\$980,000	\$0
School Tutors	512007	\$62,000	\$62,000	\$3,053	\$26,003	\$18,000	\$44,003	\$17,997
Interns	512008	\$310,215	\$335,799	\$30,086	\$240,029	\$78,025	\$318,054	\$17,745
Music Accompanists	512009	\$50,022	\$48,522	\$2,927	\$14,830	\$24,208	\$39,038	\$9,484
School Chaperones	512010	\$8,500	\$8,500	\$1,650	\$3,550	\$4,950	\$8,500	
Overtime	5130				(\$541)		(\$541)	\$541
Regular Overtime	513001	\$175,630	\$175,630	\$57,562	\$468,755	(\$308,790)	\$159,965	\$15,665
Work By Other Depts.	513004	\$61,163	\$63,363	\$3,324	\$34,287	\$28,280	\$62,567	\$796
Work For Other Depts.	513005				\$122		\$122	(\$122)
Longevity	514001	\$766,836	\$766,836	\$18,299	\$705,594	\$47,200	\$752,794	\$14,042
Education Incentive Pay	514003	\$550,000	\$230,000			\$20,000	\$20,000	\$210,000
Shift Differential	514004	\$217,908	\$217,908	\$15,438	\$132,216	\$76,284	\$208,500	\$9,408
Firing License	514305	\$9,000	\$9,000	\$659	\$5,767	\$2,916	\$8,683	\$317
Other Stipends	514309	\$415,956	\$449,956	\$9,195	\$228,081	\$218,373	\$446,454	\$3,502
School Extra Assignments	514310	\$275,925	\$319,687	\$15,122	\$125,403	\$192,693	\$318,096	\$1,591
Summer Other Stipends	514319	\$448,500	\$533,911		\$532,434	\$1,477	\$533,911	(\$0)
Other Compensation	5150	\$25,000	\$25,000			\$25,000	\$25,000	
Retirement Incentive	515001	\$60,000	\$60,000		(\$1,000)	\$60,000	\$59,000	\$1,000

FY15 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (Aug 2014)	Adjusted Budget	Period 8 Exp. a/o 3/4/15	YTD Encumb. + Exp.	Fcast Rest of Year	FY15 Final	Surplus (Deficit)
Sick Leave Buy Back	515004	\$75,000	\$75,000		\$8,000	\$67,000	\$75,000	
Vacation Buy Back	515006	\$20,000	\$20,000		\$9,828	\$10,172	\$20,000	\$0
Incentive-Sick Leave	515010	\$11,200	\$11,200		\$9,048	\$2,152	\$11,200	(\$0)
Clothing Allowance	515101	\$46,750	\$46,750	\$1,650	\$44,550	\$2,200	\$46,750	
Non-Elective 403B Contrib.	515204	\$19,891	\$19,891		\$19,891		\$19,891	\$0
SUBTOTAL SALARIES		\$136,293,957	\$137,090,607	\$10,657,219	\$72,910,792	\$63,604,806	\$136,515,598	\$575,009
<u>Suspense - To be transferred:</u>								
Schl Fund 01 Suspense	510A			\$11,363	\$40,142	(\$40,142)		
SUBTOTAL SUSPENSE, ETC.				\$11,363	\$40,426	(\$40,426)		
<u>Benefits:</u>								
Unemployment Benefits	5702	\$325,000	\$275,000	\$16,548	\$152,860	\$94,803	\$247,663	\$27,337
Vehicle Use Reimbursement	5710	\$127,792	\$127,792	\$11,039	\$73,700	\$46,770	\$120,470	\$7,322
Claims/Settlements	5725	\$5,000	\$5,000		\$140	\$4,860	\$5,000	
Workers Comp Insurance	575007	\$250,000	\$250,000		\$250,000	\$100,000	\$350,000	(\$100,000)
Dental Insurance	57DENTAL	\$528,540	\$528,540	\$45,320	\$280,760	\$249,314	\$530,074	(\$1,534)
Disability Insurance	57DIS	\$14,395	\$14,395	\$4,367	\$8,888	\$5,507	\$14,395	\$0
Health Insurance	57HLTH	\$24,637,161	\$24,479,158	\$2,100,792	\$13,975,440	\$10,716,295	\$24,691,735	(\$212,577)
Basic Life Insurance	57LIFE	\$50,000	\$50,000	\$4,132	\$31,006	\$18,896	\$49,902	\$98
Medicare Payroll Tax	57MEDA	\$1,852,403	\$1,852,403	\$152,294	\$981,223	\$865,149	\$1,846,372	\$6,031
Medicare Part B Reimb	57MEDB	\$1,099,423	\$1,099,423		\$6,807	\$1,092,616	\$1,099,423	(\$0)
Other Post Employment Benef	57OPEB	\$651,412	\$701,412	\$62,406	\$375,105	\$329,921	\$705,027	(\$3,615)
SUBTOTAL BENEFITS		\$29,541,126	\$29,383,123	\$2,396,897	\$16,135,929	\$13,524,131	\$29,660,059	(\$276,936)
<u>Utilities:</u>								
Electricity	5210	\$2,380,722	\$2,380,722	\$181,620	\$1,318,744	\$1,018,065	\$2,336,809	\$43,913
Natural Gas	5211	\$1,469,731	\$1,469,731	\$272,683	\$809,459	\$772,760	\$1,582,219	(\$112,488)
Heating Oil	5412	\$63,951	\$63,951			\$15,024	\$15,024	\$48,927
Telephone	53401	\$205,000	\$205,000	\$14,715	\$118,317	\$72,500	\$190,817	\$14,183
Cellular Telephones	53402	\$68,000	\$68,000		\$17,763	\$25,200	\$42,963	\$25,037
Internet Access Charges	53404	\$25,000	\$25,190	\$5,267	\$16,468	\$4,812	\$21,280	\$3,910
SUBTOTAL UTILITIES		\$4,212,404	\$4,212,594	\$474,285	\$2,280,751	\$1,908,361	\$4,189,112	\$23,482
<u>Maintenance:</u>								
Rental - Vehicles	5273	\$4,000	\$1,000			\$1,000	\$1,000	
Rental - Equipment	5274	\$22,284	\$20,312	\$257	\$6,326	\$13,509	\$19,835	\$476
Rental/Lease - Property	5275	\$300	\$600	\$667	\$7,770		\$7,770	(\$7,170)
Solid Waste Coll/Disposal	5292	\$5,000	\$5,000		\$805	\$2,000	\$2,805	\$2,195
Motor Vehicle Inspections	5303	\$250	\$250		\$65	\$182	\$247	\$3
Building Maint Supplies	5430	\$262,640	\$218,224	\$24,724	\$187,573	\$75,000	\$262,573	(\$44,349)
Cleaning/Custodial Supplies	5450	\$185,033	\$185,033	\$4,184	\$105,324	\$79,709	\$185,033	\$0
Gasoline	5480	\$8,300	\$8,300		\$3,281	\$3,000	\$6,281	\$2,019
Diesel Fuel	5481	\$4,600	\$4,600	\$262	\$2,730	\$1,571	\$4,301	\$299
Tires & Tire Supplies	5482	\$480	\$480		\$1,417		\$1,417	(\$937)
Auto Repair Parts	5484	\$2,400	\$2,400	\$255	\$2,351	\$304	\$2,655	(\$255)
Chemicals	5597	\$14,780	\$14,780		\$8,115	\$6,665	\$14,780	(\$0)
Office Equipment R&M	52401	\$284,562	\$257,686	\$5,954	\$152,032	\$87,921	\$239,953	\$17,732
Motor Vehicle R&M	52403	\$1,500	\$1,500		\$1,230	\$270	\$1,500	\$1
Computer Equipment R&M	52405	\$343,113	\$175,770	\$2,334	\$106,123	\$68,823	\$174,946	\$824
Communications Equip R&M	52406	\$7,500	\$7,500		\$3,595	\$3,905	\$7,500	\$0
Public Building R&M	52407	\$2,340,673	\$2,723,089	\$140,687	\$2,492,526	\$330,600	\$2,823,126	(\$100,037)
Departmental Equip R&M	52408			\$1,765	\$20,623		\$20,623	(\$20,623)
Software Maintenance	52410	\$21,000	\$126,320	\$60,620	\$114,783	\$9,500	\$124,283	\$2,037
Instructional Equipment R & M	52414	\$28,750	\$33,205	\$1,228	\$36,052		\$36,052	(\$2,847)
SUBTOTAL MAINTENANCE		\$3,537,165	\$3,786,048	\$242,936	\$3,252,722	\$683,958	\$3,936,681	(\$150,632)
<u>Contract Services + Travel:</u>								
Consultants	5301	\$1,154,058	\$1,151,662	\$93,534	\$670,993	\$329,735	\$1,000,728	\$150,934
Auditing Services	530201	\$24,500	\$24,500		\$18,400	\$6,100	\$24,500	
Tutoring Services	530215	\$41,000	\$41,000	\$876	\$18,666	\$12,000	\$30,666	\$10,334
Document Preservation	5304		\$2,100		\$2,400		\$2,400	(\$300)
Photographic Services	5306				\$35		\$35	(\$35)
Legal Services	5309	\$175,000	\$175,000		\$175,000		\$175,000	
Clerical Services	5313	\$37,000	\$37,000	\$6,299	\$54,751	\$13,225	\$67,976	(\$30,976)
Training Expenses	5319	\$57,900	\$49,019	\$6,090	\$19,978	\$24,317	\$44,295	\$4,724
Public Safety Academy CGS	5322	\$1,000	\$1,000			\$1,000	\$1,000	
Fee Umpires/Officials	5351	\$16,400	\$16,400		\$6,539	\$9,862	\$16,401	(\$1)
In-State Conferences	5711	\$115,384	\$127,085	\$6,281	\$57,465	\$59,125	\$116,590	\$10,495
Out-Of-State Travel	5720	\$29,650	\$31,212		\$4,620	\$19,150	\$23,770	\$7,442
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$2,100		\$2,100	
SUBTOTAL CONTRACT SVCS.		\$1,653,992	\$1,659,578	\$113,080	\$1,037,480	\$474,514	\$1,511,994	\$147,584

FY15 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (Aug 2014)	Adjusted Budget	Period 8 Exp. a/o 3/4/15	YTD Encumb. + Exp.	Fcast Rest of Year	FY15 Final	Surplus (Deficit)
<u>Tuition:</u>								
Tuition Assistance	5321	\$125,000	\$125,000		(\$4,600)	\$126,000	\$121,400	\$3,600
In-District Tuitions	532201	\$105,475	\$105,475	\$10,547	\$10,547	\$75,192	\$85,739	\$19,736
Out-Of-District Tuitions	532202	\$8,721,631	\$7,994,132	\$729,854	\$10,284,892	(\$1,832,842)	\$8,452,050	(\$457,918)
Summer Tuitions	532203	\$150,000	\$54,470		\$30,815		\$30,815	\$23,655
SUBTOTAL TUITION		\$9,102,106	\$8,279,077	\$740,401	\$10,321,654	(\$1,631,650)	\$8,690,004	(\$410,927)
<u>Transportation:</u>								
Pupil Transportation	538301	\$1,742,065	\$1,742,065	\$230,202	\$1,742,065		\$1,742,065	
Field Trip Transportation	538302	\$47,500	\$48,210	\$6,163	\$31,926	\$14,050	\$45,976	\$2,234
Private School Transportation	538303	\$158,760	\$158,760		\$158,760		\$158,760	
Special Ed. Transportation	538304	\$3,524,842	\$3,524,842	\$333,940	\$2,465,340	\$1,044,428	\$3,509,768	\$15,074
SUBTOTAL TRANSPORTATION		\$5,473,167	\$5,473,877	\$570,305	\$4,398,091	\$1,058,478	\$5,456,569	\$17,308
<u>Supplies, etc.</u>								
Postage	5341	\$72,196	\$71,686	\$815	\$35,130	\$36,497	\$71,627	\$59
Printing	5342	\$38,582	\$35,607	\$412	\$10,043	\$20,825	\$30,868	\$4,739
Advertising/Publications	5343	\$78,000	\$78,000	\$2,570	\$14,533	\$63,467	\$78,000	\$0
Office Supplies	5420	\$117,698	\$114,077	\$2,361	\$79,756	\$23,900	\$103,656	\$10,421
Instructional Supplies	5422	\$1,331,798	\$1,274,260	\$36,288	\$1,008,047	\$253,235	\$1,261,282	\$12,978
Communications Supplies	5434	\$10,000				\$8,500	\$8,500	(\$8,500)
Medical Supplies	5500	\$20,000	\$20,000	\$263	\$3,000	\$17,000	\$20,000	
Printing Supplies	5501	\$53,353	\$59,253	\$116	\$60,536		\$60,536	(\$1,283)
Paper Goods & Supplies	5523	\$85,321	\$85,321		\$826	\$84,000	\$84,826	\$495
Public Safety Supplies	5580	\$2,000	\$2,000		\$522	\$522	\$1,044	\$956
Library Supplies	5583	\$50,036	\$50,704	\$2,944	\$37,540	\$7,630	\$45,170	\$5,534
Computer Supplies	5585	\$62,485	\$60,646	\$1,840	\$39,926	\$15,350	\$55,276	\$5,369
Books/Manuals/Periodicals	5592	\$45,887	\$42,161	\$122	\$18,087	\$18,050	\$36,137	\$6,025
Textbooks	559201	\$323,544	\$364,089	\$11,600	\$337,334	\$18,345	\$355,679	\$8,410
Replacement Textbooks	559201R	\$13,950	\$13,441		\$13,006		\$13,006	\$435
Awards & Trophies	5593	\$2,000	\$2,000	\$500	\$2,450		\$2,450	(\$450)
Refreshments/Meals	5712	\$25,010	\$28,340	\$2,369	\$17,477	\$8,151	\$25,628	\$2,712
Special Event Expenses	5716	\$8,350	\$7,850		\$757	\$7,093	\$7,850	\$0
Scholarships/Awards	5718	\$5,040	\$5,040	\$10	\$2,037	\$3,003	\$5,040	\$0
Moving Expenses	5727	\$7,500	\$7,500	\$120	\$16,871		\$16,871	(\$9,371)
Dues & Subscriptions	5730	\$157,825	\$166,902	\$7,462	\$119,406	\$43,835	\$163,241	\$3,660
SUBTOTAL SUPPLIES		\$2,510,575	\$2,488,876	\$69,791	\$1,817,284	\$629,403	\$2,446,687	\$42,189
<u>Equipment:</u>								
Automobiles/Light Trucks	58501							
Public Safety Equipment	58506							
Printing Equipment	58510	\$60	\$60		\$200		\$200	(\$140)
Pc Hardware-Admin	585111	\$258,798	\$258,001	\$2,198	\$235,446	\$13,167	\$248,613	\$9,388
Pc Hardware-Instructional	585111I	\$693,100	\$722,888	\$3,739	\$726,074	\$5,150	\$731,224	(\$8,336)
Pc Software-Admin	585121	\$246,841	\$286,271	\$6,832	\$120,227	\$163,321	\$283,548	\$2,723
Pc Software-Instructional	585121I	\$124,655	\$129,903	\$31,332	\$164,850	\$3,679	\$168,529	(\$38,626)
Audio-Visual Equipment	58513	\$1,200	\$229		\$221		\$221	\$8
Office Equipment	58514	\$84,214	\$86,064	\$484	\$4,912	\$29,518	\$34,430	\$51,634
Minor Office Equipment	585141	\$3,143	\$2,176	\$418	\$1,723		\$1,723	\$453
Office Furniture	58515	\$14,600	\$15,450	\$150	\$11,975	\$1,500	\$13,475	\$1,975
Classroom Furniture	58516	\$198,400	\$203,954	\$2,254	\$156,730	\$27,072	\$183,802	\$20,153
Housekeeping Equipment	585171	\$80,511	\$80,511		\$521	\$82,712	\$83,233	(\$2,722)
Radio Communic Equipment	58519	\$1,000	\$1,000		\$695		\$695	\$305
Telephone Comm Equipment	58520	\$8,604	\$8,604			\$3,000	\$3,000	\$5,604
Instructional Equipment	58521	\$183,472	\$178,046	\$2,637	\$123,955	\$54,034	\$177,989	\$57
Security Equipment	58523							
SUBTOTAL EQUIPMENT		\$1,898,598	\$1,973,156	\$50,045	\$1,547,528	\$383,153	\$1,930,681	\$42,475
<u>Athletic Revolving Account:</u>								
Transf-Schl Revl Fund	5913S	\$906,729	\$906,729		\$600,000	\$306,729	\$906,729	
SUBTOTAL ATHLETIC		\$906,729	\$906,729		\$600,000	\$306,729	\$906,729	
<u>FY14 Carryforward Reserve to FY15</u>								
Current Year Reserve	5790		\$577,499					\$577,499
SUBTOTAL FY14 RESERVE TO FY15			\$577,499					\$577,499
<u>School Lunch Fund</u>								
Transf-School Lunch Fund	5911							
SUBTOTAL SCHOOL LUNCH FUND								
Subtotal		\$195,129,819	\$195,831,164	\$15,326,322	\$114,342,656	\$80,901,457	\$195,244,113	\$587,051
Grand Total		\$195,129,819	\$195,831,164	\$15,326,322	\$114,342,656	\$80,901,457	\$195,244,113	\$587,051
FY15 Total Appropriation								\$587,051
Hold FY14 Carryforward Reserve to FY15								(\$577,499)
Net Final Balance								\$9,552

FY15 Student Services Expenses by Account

Appendix A

	FY15 Adjusted Budget	Period 8 Exp. a/o 3/4/15	YTD Encumb. + Exp.	Forecast Rest of Year	FY15 Projected Final	FY15 Balance
Special Education Staff (including Guidance)	\$29,760,457	\$2,387,697	\$15,137,290	\$14,500,650	\$29,637,940	\$122,518
Aide Salaries	\$13,237,780	\$562,619	\$7,736,534	\$5,593,127	\$13,329,661	-\$91,881
SUBTOTAL SALARIES	\$42,998,237	\$2,950,316	\$22,873,825	\$20,093,777	\$42,967,601	\$30,637
SUBTOTAL BENEFITS	\$7,802,803	\$704,871	\$4,214,890	\$3,587,912	\$7,802,802	\$0
Contracted Services (including Tutoring)	\$888,077	\$70,032	\$454,365	\$280,500	\$734,865	\$153,212
Tuition (Out-of-District and Summer)	\$8,048,602	\$729,854	\$10,315,707	-\$1,832,842	\$8,482,866	-\$434,264
Transportation	\$3,524,842	\$333,940	\$2,465,340	\$1,044,428	\$3,509,768	\$15,074
All Other Expenses	\$322,236	\$13,615	\$256,874	\$51,613	\$308,487	\$13,751
SUBTOTAL EXPENSES	\$12,783,757	\$1,147,440	\$13,492,286	-\$456,301	\$13,035,985	-\$252,227
Total All Student Services	\$63,584,797	\$4,802,627	\$40,581,001	\$23,225,387	\$63,806,389	-\$221,590

FY15 Operations Expenses by Account

Appendix A

	FY15 Adjusted Budget	Period 8 Exp. a/o 3/4/15	YTD Encumb. + Exp.	Forecast Rest of Year	FY15 Projected Final	FY15 Balance
Operations Salaries without Custodial	\$492,703	\$41,007	\$328,057	\$164,646	\$492,703	\$0
Custodial Salaries and Overtime	\$4,672,096	\$393,712	\$3,312,537	\$1,242,557	\$4,555,094	\$117,002
Work By Other Departments*	\$40,000	\$3,324	\$33,745	\$7,244	\$40,989	-\$989
Work Study Wages	\$0	\$0	\$15,086	\$0	\$15,086	-\$15,086
SUBTOTAL SALARIES	\$5,204,799	\$438,043	\$3,689,424	\$1,414,448	\$5,103,872	\$100,927
SUBTOTAL BENEFITS	\$1,069,608	\$80,909	\$682,949	\$386,660	\$1,069,609	-\$2
Utilities (not including Internet Access)	\$4,187,404	\$469,018	\$2,264,283	\$1,903,549	\$4,167,832	\$19,572
Maintenance	\$3,110,985	\$166,779	\$2,792,947	\$446,917	\$3,239,864	-\$128,879
Cleaning/Custodial Supplies	\$185,033	\$4,184	\$105,324	\$79,709	\$185,033	\$0
Equipment	\$114,576	\$2,244	\$19,186	\$85,712	\$104,898	\$9,678
All Other Expenses	\$103,874	\$332	\$16,184	\$93,622	\$109,806	-\$5,932
SUBTOTAL EXPENSES	\$7,701,872	\$642,558	\$5,197,924	\$2,609,509	\$7,807,433	-\$105,561
Total All Operations (with Utilities)	\$13,976,279	\$1,161,510	\$9,570,297	\$4,410,616	\$13,980,914	-\$4,636
Utilities	\$4,187,404	\$469,018	\$2,264,283	\$1,903,549	\$4,167,832	\$19,572
Total Operations (without Utilities)	\$9,788,875	\$692,492	\$7,306,014	\$2,507,067	\$9,813,081	-\$24,207
Charter Maintenance (Subset of Above)						
Public Building Repair & Maintenance	\$2,723,089	\$140,687	\$2,492,526	\$330,600	\$2,823,126	-\$100,037
Office Equipment Repair & Maintenance	\$105,822	\$852	\$68,638	\$25,000	\$93,638	\$12,184
Building Maintenance Supplies	\$118,084	\$24,724	\$68,492	\$20,000	\$88,492	\$29,592
Housekeeping Equipment	\$80,511	\$0	\$521	\$82,712	\$83,233	-\$2,722
Work by Other Departments*	\$40,000	\$3,324	\$33,623	\$7,244	\$40,867	-\$867
PC Software - Administrative	\$20,091	\$2,244	\$18,665	\$0	\$18,665	\$1,426
Consultants	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0
Chemicals	\$10,000	\$0	\$5,915	\$4,085	\$10,000	\$0
Training Expenses	\$4,123	\$0	\$1,889	\$0	\$1,889	\$2,234
Solid Waste Collections/Disposal	\$5,000	\$0	\$805	\$2,000	\$2,805	\$2,195
Work Study Wages	\$0	\$0	\$15,086	\$0	\$15,086	-\$15,086
Total Charter Maintenance	\$3,111,720	\$171,831	\$2,711,160	\$471,641	\$3,182,801	-\$71,081

*Work by Other Departments is made up of payments to the City for maintenance work completed by City staff and budgeted under the category of Charter Maintenance.

FY15 Electricity, Natural Gas and Heating Oil Cost Summary

APPENDIX B

School	Sq. Ft.	FY14 Actual		FY15 Budget					FY15 Projected				
		Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.
Angier	n/a	\$80,623	\$1.57	\$893	\$0	\$0	\$893		-\$407	\$0	\$0	-\$407	
Bowen	69,535	\$105,970	\$1.52	\$40,206	\$61,538	\$0	\$101,744	\$1.46	\$37,887	\$56,425	\$0	\$94,312	\$1.36
Burr	55,399	\$55,733	\$1.01	\$26,331	\$23,442	\$0	\$49,773	\$0.90	\$25,882	\$27,682	\$0	\$53,564	\$0.97
Cabot	43,584	\$85,066	\$1.95	\$44,421	\$47,355	\$0	\$91,776	\$2.11	\$37,963	\$55,538	\$0	\$93,501	\$2.15
Carr	51,400	\$0	\$0.00	\$18,963	\$48,048	\$0	\$67,011	\$1.30	\$51,582	\$32,255	\$0	\$83,837	\$1.63
Countryside	65,000	\$120,228	\$1.85	\$59,147	\$45,989	\$0	\$105,136	\$1.62	\$67,537	\$63,980	\$0	\$131,518	\$2.02
Franklin	56,764	\$118,656	\$2.09	\$37,610	\$77,410	\$0	\$115,020	\$2.03	\$37,820	\$77,869	\$0	\$115,689	\$2.04
Horace Mann	40,600	\$62,367	\$1.54	\$40,244	\$25,256	\$0	\$65,500	\$1.61	\$37,575	\$25,099	\$0	\$62,674	\$1.54
Lincoln-Eliot	51,074	\$90,043	\$1.76	\$39,487	\$49,893	\$0	\$89,380	\$1.75	\$36,131	\$54,583	\$0	\$90,714	\$1.78
Mason-Rice	42,400	\$81,252	\$1.92	\$35,136	\$32,356	\$0	\$67,492	\$1.59	\$36,710	\$36,480	\$0	\$73,190	\$1.73
Memorial-Spaulding	68,775	\$120,973	\$1.76	\$52,915	\$61,512	\$0	\$114,427	\$1.66	\$58,872	\$69,150	\$0	\$128,022	\$1.86
Peirce	36,050	\$37,208	\$1.03	\$25,633	\$4,654	\$63,951	\$94,238	\$2.61	\$22,497	\$3,172	\$15,024	\$40,693	\$1.13
Underwood	43,300	\$114,125	\$2.64	\$27,621	\$64,229	\$0	\$91,850	\$2.12	\$25,186	\$72,997	\$0	\$98,183	\$2.27
Ward	38,000	\$71,299	\$1.88	\$21,552	\$41,923	\$0	\$63,475	\$1.67	\$21,142	\$49,668	\$0	\$70,809	\$1.86
Williams	41,700	\$82,065	\$1.97	\$32,432	\$47,612	\$0	\$80,044	\$1.92	\$29,319	\$51,289	\$0	\$80,609	\$1.93
Zervas	35,002	\$88,464	\$2.53	\$31,229	\$41,708	\$0	\$72,937	\$2.08	\$33,332	\$51,637	\$0	\$84,969	\$2.43
Bigelow	92,500	\$169,224	\$1.83	\$86,833	\$74,650	\$0	\$161,483	\$1.75	\$90,024	\$79,574	\$0	\$169,598	\$1.83
Brown	146,000	\$272,345	\$1.87	\$80,473	\$155,621	\$0	\$236,094	\$1.62	\$92,338	\$151,038	\$0	\$243,376	\$1.67
Day	152,990	\$271,447	\$1.77	\$179,835	\$76,789	\$0	\$256,624	\$1.68	\$175,560	\$79,301	\$0	\$254,861	\$1.67
Oak Hill	96,200	\$186,276	\$1.94	\$111,468	\$59,610	\$0	\$171,078	\$1.78	\$100,698	\$68,170	\$0	\$168,868	\$1.76
Newton North	410,000	\$827,621	\$2.02	\$697,957	\$137,076	\$0	\$835,033	\$2.04	\$693,918	\$164,681	\$0	\$858,599	\$2.09
South High	383,000	\$771,779	\$2.02	\$563,431	\$205,047	\$0	\$768,478	\$2.01	\$513,811	\$218,728	\$0	\$732,539	\$1.91
Ed Center	70,000	\$205,760	\$2.94	\$126,905	\$88,013	\$0	\$214,918	\$3.07	\$111,433	\$92,901	\$0	\$204,335	\$2.92
Total	2,089,273	\$4,018,524	\$1.88	\$2,380,722	\$1,469,731	\$63,951	\$3,914,404	\$1.87	\$2,336,809	\$1,582,219	\$15,024	\$3,934,051	\$1.88

FY15 Budget minus Actual

\$43,913 -\$112,488 \$48,927 -\$19,647

Projection from February 26, 2015 Report

\$2,323,967 \$1,545,808 \$31,050 \$3,900,826

Difference from February 26, 2015 Report

\$12,842 \$36,410 -\$16,026 \$33,226

FY15 Electricity, Natural Gas and Heating Oil Usage Summary

APPENDIX B

School	Sq. Ft.	Electricity (KWH)				Natural Gas (Therms)				Heating Oil (Gallons)			
		FY13 Actual	FY14 Actual	FY15 Budget	FY15 Projected	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Projected	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Projected
Angier	n/a	159,746	150,391	0	0	36,515	40,647	0	0	0	0	0	0
Bowen	69,535	236,324	247,442	238,842	242,880	1,340	55,650	50,906	50,087	26,806	0	0	0
Burr	55,399	165,279	155,724	156,744	164,368	15,587	21,546	16,711	20,987	0	0	0	0
Cabot	43,584	260,320	267,681	263,913	270,685	36,825	34,944	36,676	43,597	0	0	0	0
Carr	51,400	0	0	118,576	243,680	0	0	35,232	26,223	0	0	0	0
Countryside	65,000	333,699	380,762	351,387	405,537	32,215	42,732	33,874	49,307	0	0	0	0
Franklin	56,764	214,284	246,243	224,300	246,316	58,027	57,528	57,333	60,274	0	0	0	0
Horace Mann	40,600	240,184	241,104	239,092	250,480	18,308	18,109	18,076	19,593	0	0	0	0
Lincoln-Eliot	51,074	257,772	221,041	235,392	236,692	33,086	46,812	41,639	48,014	9,471	0	0	0
Mason-Rice	42,400	204,324	228,760	208,722	231,840	16,942	32,050	23,420	27,903	0	0	0	0
Memorial-Spaulding	68,775	317,484	301,181	314,342	290,240	45,824	51,150	46,464	56,665	0	0	0	0
Peirce	36,050	147,652	152,864	152,286	146,000	2,954	2,088	2,737	2,026	25,121	3,008	20,000	4,699
Underwood	43,300	161,716	166,683	164,084	163,332	45,770	59,921	47,411	56,959	0	0	0	0
Ward	38,000	125,320	132,393	128,040	130,560	29,679	35,569	30,621	38,335	0	0	0	0
Williams	41,700	199,203	190,692	192,682	193,960	34,114	37,831	34,904	39,661	0	0	0	0
Zervas	35,002	181,021	213,301	186,139	211,936	28,360	37,880	30,119	39,602	0	0	0	0
Bigelow	92,500	514,054	517,360	515,827	494,400	53,513	63,627	55,255	61,568	402	0	0	0
Brown	146,000	477,438	470,867	479,263	482,884	113,165	124,130	115,937	123,240	0	0	0	0
Day	152,990	1,043,054	1,099,797	1,079,138	1,112,972	52,269	60,074	54,452	59,040	0	0	0	0
Oak Hill	96,200	657,654	695,212	667,507	671,060	41,405	55,642	43,935	53,196	0	0	0	0
Newton North	410,000	4,154,519	4,343,917	4,179,610	4,435,620	100,325	116,643	100,499	130,893	0	0	0	0
South High	383,000	3,323,621	3,477,319	3,374,961	3,428,405	144,066	177,446	150,961	170,127	0	0	0	0
Ed Center	70,000	757,508	751,003	757,501	747,874	63,360	68,888	65,313	72,068	0	0	0	0
Total	2,089,273	14,132,176	14,651,737	14,228,344	14,801,721	1,003,649	1,240,907	1,092,471	1,249,365	61,801	3,008	20,000	4,699

Usage from February 26, 2015 Report	14,835,833	1,215,477	9,711
Difference from February 26, 2015 Report	-34,112	33,888	-5,012